

**CONTRACT DOCUMENTS**

**CITY OF LINCOLN  
NEBRASKA**

**Centennial Mall Tribute Tiles  
Bid No. 14-170**

**Rixstine Recognition  
2350 "O" Street  
Lincoln, NE 68510  
(402)476-3810**

**CITY OF LINCOLN  
CONTRACT AGREEMENT**

THIS CONTRACT, made and entered into this \_\_\_\_\_ day of \_\_\_\_\_ 2014, by and between **Rixstine Recognition, 2350 "O" Street, Lincoln, NE 68510**, hereinafter called "Contractor", and the City of Lincoln, Nebraska, a municipal corporation, hereinafter called "City".

WHEREAS, the City has caused to be prepared, in accordance with law, Specifications, Plans, and other Contract Documents for the Work herein described, and has approved and adopted said documents and has caused to be published an advertisement for and in connection with said Work, to-wit:

For providing **Centennial Mall Tribute Tiles, Bid No. 14-170** and,

WHEREAS, the Contractor, in response to such advertisement, has submitted to the City, in the manner and at the time specified, a sealed Proposal/Supplier Response in accordance with the terms of said advertisement; and,

WHEREAS, the City, in the manner prescribed by law has publicly opened, read aloud, examined, and canvassed the Proposals/Supplier Responses submitted in response to such advertisement, and as a result of such canvass has determined and declared the Contractor to be the lowest responsible bidder for the said Work for the sum or sums named in the Contractor's Proposal/Supplier Responses, a copy thereof being attached to and made a part of this Contract;

NOW, THEREFORE, in consideration of the sums to be paid to the Contractor and the mutual covenants herein contained, the Contractor and the City has agreed and hereby agree as follows:

1. The Contractor agrees to (a) furnish all tools, equipment, supplies, superintendence, transportation, and other accessories, services, and facilities; (b) furnish all materials, supplies, and equipment specified to be incorporated into and form a permanent part of the complete work; (c) provide and perform all necessary labor in a substantial and workmanlike manner and in accordance with the provisions of the Contract Documents; and (d) execute and complete all Work included in and covered by the City's award of this Contract to the Contractor, such award being based on the acceptance by the City of the Contractor's Proposal, or part thereof, as follows:

**Agreement to line items 1 and 2**

2. The City agrees to pay to the Contractor for the performance of the Work embraced in this Contract, the Contractor agrees to accept as full compensation therefore, the following sums and prices for all Work covered by and included in the Contract award and designated above, payment thereof to be made in the manner provided by the City:

**The City will pay for products/service, according to the Line Item pricing as listed in Contractors Proposal/Supplier Response, a copy thereof being attached to and made a part of this Contract. The City shall order on an as needed basis for the duration of the contract. The cost of products and services shall not exceed \$118,000.00 during the first contract year. The cost of products and services during contract years two and three shall not exceed \$35,000.00. The total cost of products or services for City departments shall not exceed \$153,000.00 during the contract term without approval.**

3. Equal Employment Opportunity. In connection with the carrying out of this project, the contractor shall not discriminate against any employee or applicant for employment because of race, color, religion, sex, national origin, ancestry, disability, age or marital status. The Contractor will take affirmative action to ensure that applicants are employed, and that employees are treated during employment, without regard to their race, color, religion, sex, national origin, ancestry, disability, age or marital status. Such action shall include, but not be limited to, the following: employment, upgrading, demotion or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other compensation; and selection for training, including apprenticeship.

4. E-Verify. In accordance with Neb. Rev. Stat. 4-108 through 4-114, the contractor agrees to register with and use a federal immigration verification system, to determine the work eligibility status of new employees performing services within the state of Nebraska. A federal immigration verification system means the electronic verification of the work authorization program of the Illegal Immigration Reform and Immigrant Responsibility Act of 1996, 8 U.S.C. 1324 a, otherwise known as the E-Verify Program, or an equivalent federal program designated by the United States Department of Homeland Security or other federal agency authorized to verify the work eligibility status of a newly hired employee pursuant to the Immigration Reform and Control Act of 1986. The Contractor shall not discriminate against any employee or applicant for employment to be employed in the performance of this section pursuant to the requirements of state law and 8 U.S.C.A 1324b. The contractor shall require any subcontractor to comply with the provisions of this section.
5. Termination. This Contract may be terminated by the following:
  - 5.1) Termination for Convenience. Either party may terminate this Contract upon thirty (30) days written notice to the other party for any reason without penalty.
  - 5.2) Termination for Cause. The City may terminate the Contract for cause if the Contractor:
    - 5.2.1) Refuses or fails to supply the proper labor, materials and equipment necessary to provide services and/or commodities.
    - 5.2.2) Disregards Federal, State or local laws, ordinances, regulations, resolutions or orders.
    - 5.2.3) Otherwise commits a substantial breach or default of any provision of the Contract Document. In the event of a substantial breach or default the City will provide the Contractor written notice of said breach or default and allow the Contractor ten (10) days from the date of the written notice to cure such breach or default. If said breach or default is not cured within ten (10) days from the date of notice, then the contract shall terminate.
6. Independent Contractor. It is the express intent of the parties that this contract shall not create an employer-employee relationship. Employees of the Contractor shall not be deemed to be employees of the City and employees of the City shall not be deemed to be employees of the Contractor. The Contractor and the City shall be responsible to their respective employees for all salary and benefits. Neither the Contractor's employees nor the City's employees shall be entitled to any salary, wages, or benefits from the other party, including but not limited to overtime, vacation, retirement benefits, workers' compensation, sick leave or injury leave. Contractor shall also be responsible for maintaining workers' compensation insurance, unemployment insurance for its employees, and for payment of all federal, state, local and any other payroll taxes with respect to its employees' compensation.
7. Contract Term. This Contract shall be effective upon execution by both parties. The term of the Contract shall be a three (3) year term.
8. The Contract Documents comprise the Contract, and consist of the following:
  1. Contract Agreement
  2. Accepted Proposal/Supplier Response
  3. Special Provisions
  4. Specifications - Tiles
  5. Specifications - Engraving Tiles
  6. Cast Bronze Inset Con Drawing
  7. Granite Engraving Con Drawing
  8. Instructions to Bidders
  9. Sales Tax Exemption Form 13

These Contract Agreements, together with the other Contract Documents herein above mentioned, form this Contract, and they are as fully a part of the Contract as if hereto attached or herein repeated.

The Contractor and the City hereby agree that all the terms and conditions of this Contract shall be binding upon themselves, and their heirs, administrators, executors, legal and personal representatives, successors, and assigns.

IN WITNESS WHEREOF, the Contractor and the City do hereby execute this contract.

**EXECUTION BY THE CITY OF LINCOLN, NEBRASKA**

ATTEST:

CITY OF LINCOLN, NEBRASKA

\_\_\_\_\_  
City Clerk

\_\_\_\_\_  
Chris Beutler, Mayor

Approved by Resolution No. \_\_\_\_\_

dated \_\_\_\_\_

**EXECUTION BY CONTRACTOR**

IF A CORPORATION:

ATTEST:

Cindy L. Hoffman (SEAL)  
Secretary

Rixstine Trophy Co. Inc DBA Rixstine Recognition  
Name of Corporation

2350 G St. Lincoln NE 68510  
(Address)

By: \_\_\_\_\_  
Duly Authorized Official

President  
Legal Title of Official

IF OTHER TYPE OF ORGANIZATION:

\_\_\_\_\_  
Name of Organization

\_\_\_\_\_  
Type of Organization

\_\_\_\_\_  
(Address)

By: \_\_\_\_\_  
Member

By: \_\_\_\_\_  
Member

IF AN INDIVIDUAL:

\_\_\_\_\_  
Name

\_\_\_\_\_  
Address

\_\_\_\_\_  
Signature

# City of Lincoln/Lancaster County (Lincoln Purchasing) Supplier Response

**Bid Information**

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Bid Creator Sharon R. Mulder Asst  
Purchasing Agent  
Email smulder@lincoln.ne.gov  
Phone (402) 441-7428  
Fax (402) 441-6513

Bid Number 14-170  
Title Centennial Mall Tribute Tiles  
Bid Type Bid  
Issue Date 06/20/2014  
Close Date 7/7/2014 12:00:00 PM CT  
Need by Date

**Contact Information**

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Address Purchasing  
440 S. 8th St.  
Lincoln, NE 68508  
Contact Sharon R. Mulder Asst  
Purchasing Agent

Department  
Building Suite 200  
Floor/Room  
Telephone (402) 441-7428  
Fax (402) 441-6513  
Email smulder@lincoln.ne.gov

**Ship to Information**

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Address Parks & Recreation  
901 West Bond St.,  
Suite 120  
Lincoln, NE 68502  
Contact Roger Drommond

Department  
Building  
Floor/Room  
Telephone (402) 441-8706  
Fax  
Email

**Supplier Information**

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Company Rixstine Recognition  
Address 2350 "O" Street  
Lincoln, NE 68510  
Contact  
Department  
Building  
Floor/Room  
Telephone 1 (402) 476-3810 214  
Fax 1 (402) 476-0968  
Email  
Submitted 7/7/2014 11:57:38 AM CT  
Total \$61,776.27

**Signature** \_\_\_\_\_

**Supplier Notes**

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See attached notes. Sample to be delivered 7/7.

**Bid Notes**

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**Bid Activities**

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**Bid Messages**

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Please review the following and respond where necessary

#	Name	Note	Response
1	Instructions to Bidders	I acknowledge reading and understanding the Instructions to Bidders.	Yes
2	Specifications	I acknowledge reading and understanding the specifications.	Yes
3	Bid Documents	I acknowledge and accept that it is my responsibility as a Bidder to promptly notify the Purchasing Department Staff prior to the close of the bid of any ambiguity, inconsistency or error which I may discover upon examination of the bid documents including, but not limited to the Specifications.	Yes
4	Drawings	I acknowledge reading and understanding the Project Drawings.	Yes
5	Sample Contract	I acknowledge reading and understanding the sample contract.	Yes
6	Contact	Name of person submitting this bid:	Harvey Schwartz
7	References	I have attached my References to the Response Attachment section of this bid.	Yes
8	Delivery	State number of delivery days ARO. FOB to the City/County at the location specified with all transportation charges paid.	56 days for large orders; 30 for small orders
9	Quantities	I acknowledge that the quantities listed for each line item are an estimated yearly amount. The City does not guarantee any dollar amount or order quantities for the term of the contract.	Y
10	Supply Bond	I acknowledge that a Supply Bond in the amount of 100% of the Contract amount will be required with the signed contract upon award of this job.	Yes
11	Tax Exempt Certification Forms	Materials being purchased in this bid are tax exempt and unit prices are reflected as such. A Purchasing Agent Appointment form and a Exempt Sales Certificate form shall be issued with contract documents. (Note: State Tax Law does not provide for sales tax exemption for proprietary functions for government, thereby excluding the purchases of pipes to be installed in water lines and purchase of water meters.)	Yes
12	Sample Engraving	I acknowledge and understand that I have supplied a sample engraving per specifications 1.3.7 Samples shall be sent or delivered, packaged with Company Name referencing Bid No. 14-170 on the outside to: Sharon Mulder Asst. Purchasing Agent City-County Purchasing 440 S. 4th Street Suite 200 Lincoln, NE 68508	Yes
13	Electronic Signature	Please check here for your electronic signature.	Yes





*Creative Solutions to your Recognition and Promotional Needs*  
2350 'O' Street • Lincoln, NE 68510 • 402-476-3810 • [www.Rixstine.com](http://www.Rixstine.com)

### **Attachments to Bid 14-170 Bronze Tiles for Centennial Mall**

Layout – Fonts: The only Optima Fonts available are Optima Bold and Optima Regular. Eras Medium ITC is not available in Bronze.

References: Lincoln Parks and Recreation -- Commemorative Bronze plaques throughout Parks system.

Peru State College – Large Bronze Castings spread among several campus buildings.

**Specifications  
for  
Granite Engraving for Centennial Mall Tribute Tiles**

**1. SUPPLEMENTAL INSTRUCTIONS TO BIDDERS**

- 1.1 It is the intent of the City of Lincoln, Lincoln Parks & Recreation Department to request bids for all labor, materials and equipment to engrave owner-provided granite tiles as shown on the architectural drawings and as described in this specification.
- 1.2 No installation is required.
- 1.3 Bidder shall submit bid documents and all supporting material via e-bid.
- 1.4 All inquiries regarding these specifications shall be directed via e-mail or faxed written request to Sharon Mulder, Asst. Purchasing Agent ([smulder@lincoln.ne.gov](mailto:smulder@lincoln.ne.gov)) or fax: (402) 441-6513.
  - 1.4.1 These inquiries and/or responses shall be distributed to prospective bidders electronically as an addenda.
  - 1.4.2 Purchasing shall reply to written inquiries received within five (5) calendar days of proposal opening.
  - 1.4.3 No direct contact is allowed between Bidder and other city staff throughout the bid process.
    - 1.4.3.1 Failure to comply with this directive may result in Contractor proposal being rejected.
- 1.5 Bidders are not required to bid on all the line items.
  - 1.5.1 Bid on line items that pertain to your interest.
- 1.6 Two separate contracts will be issued; one (1) contract for the tiles and another contract for the engraving of tiles.

**2. QUALITY ASSURANCE**

- 2.1 The engraver shall have experience, adequate facilities and capacity to furnish the quality, sizes and quantity of the engraved granite tiles required without delaying the progress of the work, and whose products have been previously used and exposed to the weather with satisfactory results.

**3. GRANITE ENGRAVING**

- 3.1 The Owner shall supply the Engraver with 18"x18"x2" 'Academy Black' granite tiles.
- 3.2 All characters, borders and icons shall be engraved to a depth of 1/8" and filled with black lithachrome paint.
- 3.3 Each engraved tile shall include one of five engraved icons in the upper left corner, to be determined by Owner.
  - 3.3.1 Engraver to verify with Owner the thickness of linework to be used for the icons.

- 3.3.2 Owner shall provide final digital file of linework to be used for icons.
- 3.4 The Owner shall provide the Engraver with the information for each tile, including text for Home Town, Donor/Honoree Name and Inscription, as well as the designated engraved icon.
  - 3.4.1 The maximum number of lines and characters to be engraved for the Inscription is limited to 4 lines of up to 28 characters per line.
- 3.5 Please refer to the architectural drawings for the font and layout specifications and limitations, as well as the engraved icon details.
- 3.6 Current participation in the Centennial Mall Tribute Tiles program has resulted in an initial order of twenty-seven (27) engraved tiles.
  - 3.6.1 Engraver is asked to submit a unit cost price bid (per engraved tile).
  - 3.6.2 This contract shall be effective for 3 years to accommodate future orders as Centennial Mall Tribute Tiles continue to be offered to the public for fund-raising purposes.
    - 3.6.1 Future engraving orders for granite tiles are anticipated to be requested by Lincoln Parks & Recreation twice annually with a Spring and Fall order.
    - 3.6.2 Engraver's unit cost price for each engraved granite tile shall apply to each/all future orders during the 3 year life of the contract.
- 3.7 Engraver shall provide a sample engraving (granite supplied by Owner), per specifications found on architectural drawings, for Owner to review.
- 3.8 Lincoln Parks & Recreation will be responsible for delivery and pick-up of tiles from the Engraver's place of operation, or other mutually agreed upon location.
  - 3.8.1 Place of operation or agreed upon location shall be within a 70-mile radius of the City of Lincoln.
- 3.9 Lincoln Parks & Recreation is responsible for installation of the engraved tiles at Centennial Mall.

**SPECIFICATIONS**  
**Cast Bronze Inset (Sizes 16"x16" and 16"x34")**  
**for Centennial Mall Tribute Tiles**

**1. SUPPLEMENTAL INSTRUCTIONS TO BIDDERS**

- 1.1. It is the intent of the City of Lincoln, Lincoln Parks & Recreation Department to request bids for all labor, materials and equipment to provide cast bronze insets as shown on the architectural drawings and as described in this specification.
- 1.2 No installation is required.
- 1.3 Bidder shall submit bid documents and all supporting material via e-bid.
- 1.4 All inquiries regarding these specifications shall be directed via e-mail or faxed written request to Sharon Mulder, Asst. Purchasing Agent ([smulder@lincoln.ne.gov](mailto:smulder@lincoln.ne.gov)) or fax: (402) 441-6513.
  - 1.4.1 These inquiries and/or responses shall be distributed to prospective bidders electronically as an addenda.
  - 1.4.2 Purchasing shall reply to written inquiries received within five (5) calendar days of proposal opening.
  - 1.4.3 No direct contact is allowed between Contractor and other City staff throughout the bid process.
    - 1.4.3.1 Failure to comply with this directive may result in Vendor bid being rejected.
- 1.5 Bidders are not required to bid on all the line items.
  - 1.5.1 Bid on line items that pertain to your interest.
- 1.6 Two separate contracts will be issued; one (1) contract for the tiles and another contract for the engraving of tiles.

**2. QUALITY ASSURANCE**

- 2.1 The Manufacturer shall have experience, adequate facilities and capacity to furnish the quality, sizes and quantity of the cast bronze insets required without delaying the progress of the work, and whose products have been previously used and exposed to the weather with satisfactory results.

**3. 16"x16" CAST BRONZE INSET**

- 3.1 The 16" high x 16" wide cast bronze inset shall have an overall thickness of 3/8".
  - 3.1.1 This includes the raised, cast bronze characters/border and cast bronze base (1/16" thick and 5/16" thick, respectively).
- 3.2 Each inset shall include one of five raised bronze icons in the upper left corner, to be determined by Owner.
  - 3.2.1 Manufacturer to verify with Owner the thickness of linework to be used for the icons.

- 3.2.2 Owner shall provide final digital file of linework to be used for icons.
- 3.2.3 The Owner shall provide the manufacturer the information for each cast bronze inset, including text for Home Town, Donor/Honoree Name and Inscription, as well as the designated bronze icon.
  - 3.2.3.1 The maximum number of lines and characters to be used for the Inscription is limited to 4 lines of up to 28 characters per line.
- 3.2.4 Each inset shall include a 2"x2" engraved motif that is recessed into the cast bronze by 1/8".
  - 3.2.4.1 This will act as a placeholder for the insertion of future QR Code Tiles.
- 3.2.5 Please refer to the architectural drawings for the font and layout specifications and limitations, raised bronze icon details, as well as the engraved motif detail.
- 3.2.6 All cast bronze insets shall be sealed with a double clear coat for outdoor use.
- 3.2.7 Current participation in the Centennial Mall Tribute Tiles program has resulted in an initial order of twelve (12) 16"x16" cast bronze insets.
- 3.2.8 Manufacturer is asked to submit a unit cost price bid (per bronze inset).
- 3.2.9 This contract shall be effective for 3 years to accommodate future orders as Centennial Mall Tribute Tiles continue to be offered to the public for fund-raising purposes.
  - 3.2.9.1 Future orders for cast bronze insets are anticipated to be requested by Lincoln Parks & Recreation twice annually with a Spring and Fall order.
  - 3.2.9.2 Manufacturer's unit cost price for each cast bronze inset shall apply to each/all future orders during the 3 year life of the contract.
- 3.2.10 Manufacturer shall provide a sample cast bronze inset, per specifications found on architectural drawings, for Owner to review.
- 3.2.11 Manufacturer shall be responsible for shipping cast bronze insets to Lincoln Parks & Recreation using the following shipping address:  
901 West Bond, Suite #120  
Lincoln, NE 68521  
(Attention: Roger Drommond)
- 3.2.12 Lincoln Parks & Recreation is responsible for installation of the cast bronze inset tiles at Centennial Mall.

**4. 16"x34" CAST BRONZE INSET**

- 4.1 The 16" high x 34" wide cast bronze inset shall have an overall thickness of 3/8".
  - 4.1.1 This includes the raised, cast bronze characters/border and cast bronze base (1/16" thick and 5/16" thick, respectively).
- 4.2 Each inset shall include one of five raised bronze icons in the upper left corner, to be determined by Owner.
  - 4.2.1 Manufacturer to verify with Owner the thickness of linework to be used for the icons.
  - 4.2.2 Owner shall provide final digital file of linework to be used for icons.
- 4.3 The Owner shall provide the Manufacturer the information for each cast bronze inset, including text for Home Town, Donor/Honoree Name and Inscription, as well as the designated bronze icon.
  - 4.3.1 The maximum number of lines and characters to be used for the Inscription is limited to 4 lines of up to 65 characters per line.
- 4.4 Each inset shall include a 2"x2" engraved motif that is recessed into the cast bronze by 1/8".
  - 4.4.1 This will act as a placeholder for the insertion of future QR Code Tiles.
- 4.5 Please refer to the architectural drawings for the font and layout specifications and limitations, raised bronze icon details, as well as the engraved motif detail.
- 4.6 All cast bronze insets shall be sealed with a double clear coat for outdoor use.
- 4.7 Current participation in the Centennial Mall Tribute Tiles program has resulted in an initial order of seventy-three (73) 16"x34" cast bronze insets.
  - 4.7.1 Manufacturer is asked to submit a unit cost price bid (per bronze inset).
  - 4.7.2 This contract shall be effective for 3 years to accommodate future orders as Centennial Mall Tribute Tiles continue to be offered to the public for fund-raising purposes.
    - 4.7.2.1 Future orders for cast bronze insets are anticipated to be requested by Lincoln Parks & Recreation twice annually with a Spring and Fall order.
    - 4.7.2.2 Manufacturer's unit cost price for each cast bronze inset shall apply to each/all future orders during the 3 year life of the contract.
- 4.8 Manufacturer shall provide a sample cast bronze inset, per specifications found on architectural drawings, for Owner to review.

- 4.9 Manufacturer shall be responsible for shipping cast bronze insets to Lincoln Parks & Recreation using the following shipping address:  
901 West Bond, Suite #120  
Lincoln, NE 68521  
(Attention: Roger Drommond)
- 4.10 Lincoln Parks & Recreation is responsible for installation of the cast bronze inset tiles at Centennial Mall.

**General Notes:**

1. All fonts to be 'Optima Thin', with the exception of capital W's, which will be 'Eras Medium ITC'.
2. All characters, icons and borders shall be raised  $\frac{1}{16}$ " from the surface of the cast bronze inset.
3. Manufacturer: to verify with Owner the thickness of finework to be used for the raised bronze icon.

**Raised Home Town (All Caps; Height  $\frac{13}{16}$ "; Tracking 1.1)**

**Raised Bronze Icon**

One icon per cast bronze inset to be determined by Owner (See Details)

**Raised Donor Name/Honoree (Height  $\frac{3}{4}$ "; Tracking 1.05), Limited to one line with a maximum of 23 characters**

**Background Color: Dark Oxide**

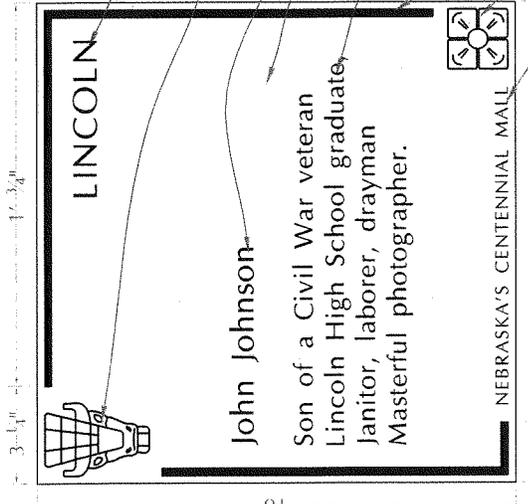
**Background Texture: Sand**

**Raised Inscription (Height  $\frac{5}{8}$ "; Tracking 1.0 to 1.1), Limited to four lines with a maximum of 28 characters each (16"x16" inset) or 65 characters each (16"x34" inset)**

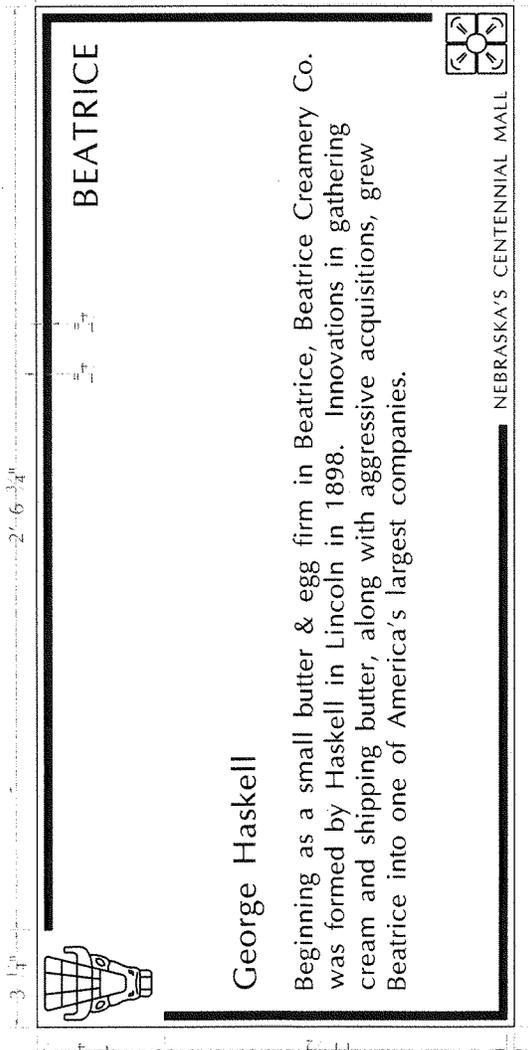
**Raised Border**

**Engraved Motif (See Detail)**

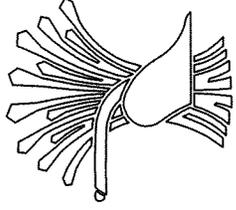
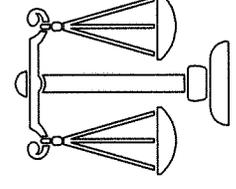
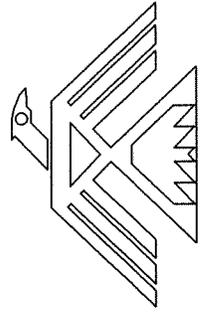
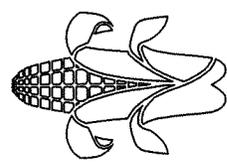
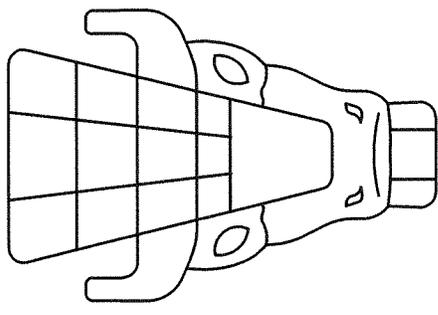
**Raised 'Nebraska's Centennial Mall' Text (All Caps; Height  $\frac{1}{16}$ "; Tracking 1.15)**



**16"x16" Cast Bronze Inset**  
Scale 1"=4"

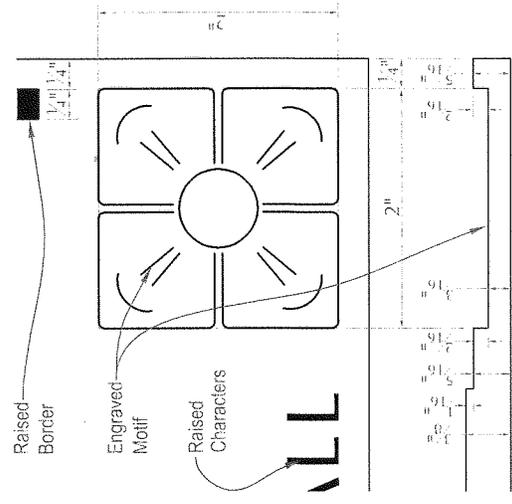


**16"x34" Cast Bronze Inset**  
Scale 1"=4"



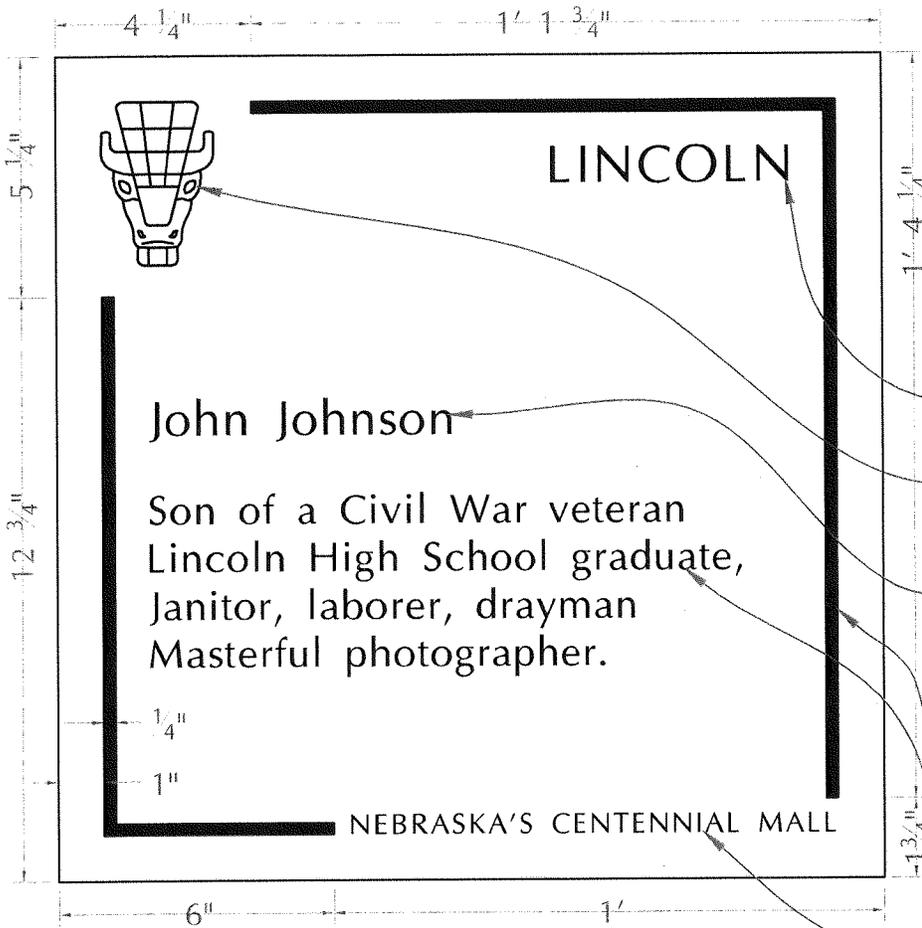
**Raised Bronze Icon: Bison**  
To Scale

**Raised Bronze Icon: Others (5 Total)**  
Scale 1"=2"



**2"x2" Engraved Motif**  
To Scale





**General Notes:**

1. 18"x18" granite tiles provided by Lincoln Parks & Recreation.
2. All fonts to be 'Optima Thin', with the exception of capital W's, which will be 'Eras Medium ITC'.
3. All characters, icons and borders shall be engraved to a depth of 1/8" and filled with black lithachrome paint.
4. Final linework for engraved icon to be provided as electronic file by Owner.

Engraved Home Town  
(All Caps; Height 1 3/16"; Tracking 1.1)

Engraved Icon  
One icon per granite tile to be determined by Owner (See Details)

Engraved Donor Name/Honoree  
(Height 3/4"; Tracking 1.05),  
Limited to one line with a maximum of 23 characters

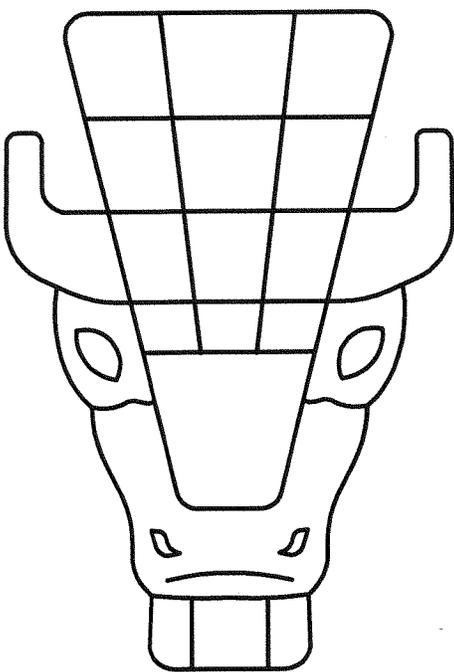
Engraved Border

Engraved Inscription  
(Height 5/8"; Tracking 1.0 to 1.1),  
Limited to four lines with a maximum of 28 characters each

Engraved 'Nebraska's Centennial Mall' Text  
(All Caps; Height 7/16"; Tracking 1.15)

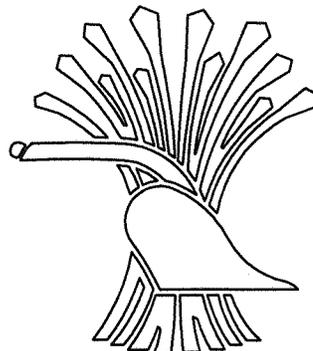
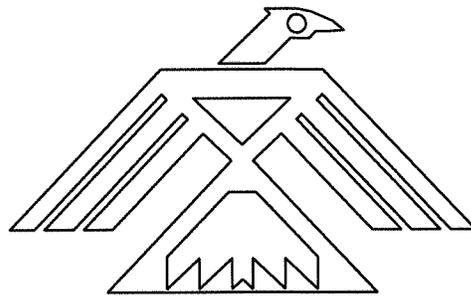
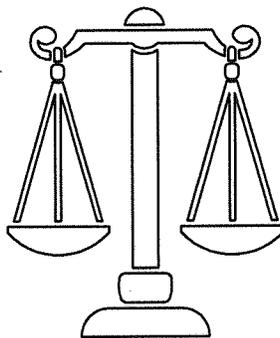
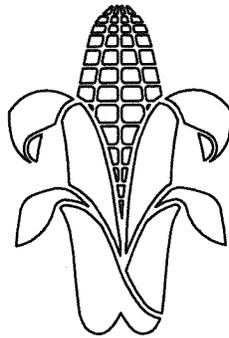
**18"x18" Engraved Granite Tribute Tile**

Scale 1"=4"



Engraved Icon: Bison

To Scale



Engraved Icon: Others (5 Total)

Scale 1"=2"



Granite Engraving for  
 Centennial Mall Tribute Tiles  
 DMR 6-11-14

# INSTRUCTIONS TO BIDDERS

## CITY OF LINCOLN, NEBRASKA

E-Bid

### 1. BIDDING PROCEDURE

- 1.1 Sealed bid, formal and informal, subject to Instructions and General Conditions and any special conditions set forth herein, will be received in the office of the Purchasing Division, 440 So. 8<sup>th</sup> St., Lincoln, NE 68508, until the bid closing date and time indicated for furnishing the City of Lincoln, hereinafter referred to as "City", the materials, supplies, equipment or services shown in the electronic bid request.
- 1.2 Bidders shall use the electronic bid system for submitting bids and must complete all required fields.
- 1.3 Identify the item you will furnish by brand or manufacturer's name and catalog numbers. Also furnish specifications and descriptive literature if not bidding the specific manufacturer or model as listed in the specifications.
- 1.4 Any person submitting a bid for a firm, corporation, or other organization must show evidence of his authority so as to bind such firm, corporation, or organization.
- 1.5 Bids received after the time and date established for receiving bids will be rejected.
- 1.6 The Bidders and public are invited, but not required, to attend the opening of bids. At the opening, prices will be displayed electronically and/or read aloud to the public. The pricing is also available for immediate viewing on-line. No decisions related to an award of a contract or purchase order will be made at the opening.
- 1.7 If bidding on a construction contract, the City's most current Standard Specifications for Municipal Construction shall apply.
  - 1.7.1 Bidders may obtain this document from the City's Design Engineering Division of the Public Works & Utilities Department for a small fee.
  - 1.7.2 Said document can be reviewed at Design Engineering or at the office of the Purchasing Division.
  - 1.7.3 Said document is available on the web site.  
<http://www.lincoln.ne.gov/city/pworks/engine/dconst/standard/stndspeg/index.htm>

### 2. BID SECURITY

- 2.1 Bid security, as a guarantee of good faith, in the form of a certified check, cashier's check, or bid bond, may be required to be submitted with this bidding document, as indicated on the bid.
  - 2.1.1 Bid security, if required, shall be in the amount specified on the bid. The bid security must be scanned and attached to the "Response Attachments" section of your response or it can be faxed to the Purchasing Division at 402-441-6513. The original bid security should then be sent or delivered to the office of the Purchasing Division, 440 S. 8<sup>th</sup> St., Ste. 200, Lincoln, NE 68508 within three (3) days of bid closing.
  - 2.1.2 If bid security is not received in the office of the Purchasing Division as stated above, the vendor may be determined to be non-responsive.
- 2.2 If alternates are submitted, only one bid security will be required, provided the bid security is based on the amount of the highest gross bid.
- 2.3 Such bid security will be returned to the unsuccessful Bidders when the award of bid is made.
- 2.4 Bid security will be returned to the successful Bidder(s) as follows:
  - 2.4.1 For single order bids with specified quantities: upon the delivery of all equipment or merchandise, and upon final acceptance by the City.
  - 2.4.2 For all other contracts: upon approval by the City of the executed contract and bonds.
- 2.5 City shall have the right to retain the bid security of Bidders to whom an award is being considered until either:
  - 2.5.1 A contract has been executed and bonds have been furnished.
  - 2.5.2 The specified time has elapsed so that the bids may be withdrawn.
  - 2.5.3 All bids have been rejected.
- 2.6 Bid security will be forfeited to the City as full liquidated damages, but not as a penalty, for any of the following reasons, as pertains to this bidding document:
  - 2.6.1 If the Bidder fails or refuses to enter into a contract on forms provided by the City, and/or if the Bidder fails to provide sufficient bonds or insurance within the time period as established in this bidding document.

### 3. BIDDER'S REPRESENTATION

- 3.1 Each Bidder by electronic signature and submitting a bid, represents that the Bidder has read and understands the bidding documents, and the bid has been made in accordance therewith.
- 3.2 Each Bidder for services further represents that the Bidder has examined and is familiar with the local conditions under which the work is to be done and has correlated the observations with the requirements of the bidding documents.

**4. CLARIFICATION OF BIDDING DOCUMENTS**

- 4.1 Bidders shall promptly notify the Purchasing Agent of any ambiguity, inconsistency or error which they may discover upon examination of the bidding documents.
- 4.2 Bidders desiring clarification or interpretation of the bidding documents for formal bids shall make a written request which must reach the Purchasing Agent at least five (5) calendar days prior to the date and time for receipt of formal bids.
- 4.3 Changes made to the bidding documents will be issued electronically via addendum. All vendors registered for that bid prior to bid issuance will be notified of the addendum. Bidders registering after the bid is issued will receive the bid with the addendum included.
- 4.4 Oral interpretations or changes to the bidding documents made in any manner other than written form will not be binding on the City; and Bidders shall not rely upon such interpretations or changes.

**5. ADDENDA**

- 5.1 Addenda are instruments issued by the City prior to the date for receipt of bids which modify or interpret the bidding document by addition, deletion, clarification or correction.
- 5.2 Addenda notification will be made available to all registered vendors immediately via e-mail for inspection on-line.
- 5.3 No addendums will be issued later than forty-eight (48) hours prior to the date and time for receipt of bids, except an addendum withdrawing the invitation to bid, or an addendum which includes postponement of the bid.

**6. INDEPENDENT PRICE DETERMINATION**

- 6.1 By signing and submitting this bid, the Bidder certifies that the prices in this bid have been arrived at independently, without consultation, communication or agreement, for the purpose of restricting competition, as to any matter relating to such prices with any other Bidder or with any competitor; unless otherwise required by law, the prices which have been quoted in this bid have not been knowingly disclosed by the Bidder prior to bid opening directly or indirectly to any other Bidder or to any competitor; no attempt has been made, or will be made, by the Bidder to induce any person or firm to submit, or not to submit, a bid for the purpose of restricting competition.

**7. ANTI-LOBBYING PROVISION**

- 7.1 During the period between the bid advertisement date and the contract award, Bidders, including their agents and representatives, shall not lobby or promote their bid with the Mayor, any member of the City Council, or City staff except in the course of City sponsored inquiries, briefings, interviews, or presentations, unless requested by the City.

**8. BRAND NAMES**

- 8.1 Wherever in the specifications or bid that brand names, manufacturer, trade name, or catalog numbers are specified, it is for the purpose of establishing a grade or quality of material only; and the term "or equal" is deemed to follow.
- 8.2 It is the Bidder's responsibility to identify any alternate items offered in the bid, and prove to the satisfaction of the City that said item is equal to, or better than, the product specified.
- 8.3 Bids for alternate items shall be stated in the appropriate space on the e-bid form, or if the proposal form does not contain blanks for alternates, Bidder MUST attach to its bid document on Company letterhead a statement identifying the manufacturer and brand name of each proposed alternate, plus a complete description of the alternate items including illustrations, performance test data and any other information necessary for an evaluation.
- 8.4 The Bidder must indicate any variances by item number from the bidding document no matter how slight.
- 8.5 If variations are not stated in the bid, it will be assumed that the item being bid fully complies with the City's bidding documents.

**9. DEMONSTRATIONS/SAMPLES**

- 9.1 Bidders shall demonstrate the exact item(s) proposed within seven (7) calendar days from receipt of such request from the City.
- 9.2 Such demonstration can be at the City delivery location or a surrounding community.
- 9.3 If items are small and malleable, the Bidder is proposing an alternate product, the Bidder shall supply a sample of the exact item. Samples will be returned at Bidder's expense after receipt by the City of acceptable goods. The Bidder must indicate how samples are to be returned.

**10. DELIVERY (Non-Construction)**

- 10.1 Each Bidder shall state on the bid the date upon which it can make delivery of all equipment or merchandise.
- 10.2 The City reserves the right to cancel orders, or any part thereof, without obligation, if delivery is not made within the time(s) specified on the bid.
- 10.3 All bids shall be based upon **inside** delivery of the equipment/ merchandise F.O.B. to the City at the location specified by the City, with all transportation charges paid.
- 10.4 At the time of delivery, a designated City of Lincoln employee will sign the invoice/packing slip. The signature will only indicate that the order has been received and the items actually delivered agree with the delivery invoice. This signature does not indicate all items met specifications, were received in good condition and/or that there is not possible hidden damage or shortages.

**11. WARRANTIES AND GUARANTEES**

- 11.1 Copies of the following documents shall accompany the bid proposal for all items being bid, if requested:
  - 11.1.1 Manufacturer's warranties and/or guarantees.
  - 11.1.2 Bidder's maintenance policies and associated costs.
- 11.2 Unless stated otherwise in the specifications, as a minimum requirement of the City, the Bidder will guarantee in writing that any defective components discovered within a one (1) year period after the date of acceptance shall be replaced at no expense to the City. Replacement parts of defective components shall be shipped at no cost to the City. Shipping costs for defective parts required to be returned to the Bidder shall be paid by the Bidder.

**12. ACCEPTANCE OF MATERIAL**

- 12.1 All components used in the manufacture or construction of materials, supplies and equipment, and all finished materials, shall be new, the latest make/model, of the best quality, and the highest grade workmanship.
- 12.2 Material delivered under this proposal shall remain the property of the Bidder until:
  - 12.2.1 A physical inspection and actual usage of the material is made and found to be acceptable to the City; and
  - 12.2.2 Material is determined to be in full compliance with the bidding documents and accepted bid.
- 12.3 In the event the delivered material is found to be defective or does not conform to the bidding documents and accepted bid, the City reserves the right to cancel the order upon written notice to the Bidder and return materials to the Bidder at Bidder's expense.
- 12.4 Awarded Bidder shall be required to furnish title to the material, free and clear of all liens and encumbrances, issued in the name of the City of Lincoln, Nebraska, as required by the bidding documents or purchase orders.
- 12.5 Awarded Bidder's advertising decals, stickers or other signs shall not be affixed to equipment. Vehicle mud flaps shall be installed blank side out with no advertisements. Manufacturer's standard production forgings, stampings, nameplates and logos are acceptable.

**13. BID EVALUATION AND AWARD**

- 13.1 The electronic signature shall be considered an offer on the part of the Bidder. Such offer shall be deemed accepted upon issuance by the City of purchase orders, contract award notifications, or other contract documents appropriate to the work.
- 13.2 No bid shall be modified or withdrawn for a period of ninety (90) calendar days after the time and date established for receiving bids, and each Bidder so agrees in submitting the bid.
- 13.3 In case of a discrepancy between the unit prices and their extensions, the unit prices shall govern.
- 13.4 The bid will be awarded to the lowest responsible, responsive Bidder whose bid will be most advantageous to the City, and as the City deems will best serve the requirements and interests of the City.
- 13.5 The City reserves the right to accept or reject any or all bids; to request rebids; to award bids item-by-item, with or without alternates, by groups, or "lump sum"; to waive minor irregularities in bids; such as shall best serve the requirements and interests of the City.
- 13.6 In order to determine if the Bidder has the experience, qualifications, resources and necessary attributes to provide the quality workmanship, materials and management required by the plans and specifications, the Bidder may be required to complete and submit additional information as deemed necessary by the City. Failure to provide the information requested to make this determination may be grounds for a declaration of non-responsive with respect to the Bidder.
- 13.7 The City reserves the right to reject irregular bids that contain unauthorized additions, conditions, alternate bids, or irregularities that make the bid incomplete, indefinite or ambiguous.
- 13.8 Any governmental agency may piggyback on any contract entered into from this bid.

**14. INDEMNIFICATION**

- 14.1 The Bidder shall indemnify and hold harmless the City of Lincoln, Nebraska from and against all losses, claims, damages, and expenses, including, attorney's fees arising out of or resulting from the performance of the contract that results in bodily injury, sickness, disease, death, or to injury to or destruction of tangible property, including the loss of use resulting therefrom and is caused in whole or in part by the Bidder, any subcontractor, any directly or indirectly employed by any of them or anyone for whose acts any of them may be liable. This section will not require the Bidder to indemnify or hold harmless the City of Lincoln for any losses, claims damages, and expenses arising out of or resulting from the sole negligence of the City of Lincoln, Nebraska.
- 14.2 In any and all claims against the City or any of its members, officers or employees by an employee of the Bidder, any subcontractor, anyone directly or indirectly employed by any of them or by anyone for whose acts made by any of them may be liable, the indemnification obligation under paragraph 14.1 shall not be limited in any way by any limitation of the amount or type of damages, compensation or benefits payable by or for the Bidder or any subcontractor under workers' compensation acts, disability benefit acts or other employee benefit acts.

**15. TERMS OF PAYMENT**

15.1 Unless stated otherwise, the City will begin processing payment within thirty (30) calendar days after all labor has been performed and all equipment or other materials have been delivered, and all such labor and equipment and other materials have met all contract specifications.

**16. LAWS**

16.1 The laws of the State of Nebraska shall govern the rights, obligations, and remedies of the parties under this bid and any contract reached as a result of this process.

16.2 Bidder agrees to abide by all applicable local, state and federal laws and regulations, including those concerning the handling and disclosure of private and confidential information from individuals and corporations as to inventions, copyrights, patents and patent rights.

16.3 If there are any conflicts or inconsistencies between the Bidder's documents and the City's, the City's documents shall control.

**17. EQUIPMENT TAX ASSESSMENT**

17.1 Any bid for public improvement shall comply with Nebraska Revised Statute Sections 77-1323 and 77-1324. In that regard, every person, partnership, limited liability company, association or corporation furnishing labor or material in the repair, alteration, improvement, erection, or construction of any public improvement shall sign a certified statement which will accompany the contract. The certified statement shall state that all equipment to be used on the project, except that acquired since the assessment date, has been assessed for taxation for the current year, giving the county where assessed.

**18. AFFIRMATIVE ACTION**

18.1 The City of Lincoln provides equal opportunity for all Bidders and encourages minority businesses, women's businesses and locally owned business enterprises to participate in our bidding process.

**19. LIVING WAGE**

19.1 The Bidder shall be responsible for determining whether it is subject to the Living Wage ordinance in the event it is awarded the contract.

19.2 If the contract is subject to the City Living Wage pursuant to Section 2.81 of the Lincoln Municipal Code, the Bidder agrees to pay all employees employed in the performance of this contract, a base wage of not less than the City Living Wage. This wage is subject to change every July.

**20. INSURANCE**

20.1 All Bidders shall take special notice of the insurance provisions required for City contracts (see *Insurance Requirements for All City Contracts*).

**21. EXECUTION OF AGREEMENT**

21.1 Depending on the type of service or commodity provided, one of the following methods will be employed. The method applicable to this contract will be checked below:

a. **PURCHASE ORDER**, unless otherwise noted.

1. This contract shall consist of a City of Lincoln Purchase Order.

2. A copy of the Bidder's bid response (or referenced bid number) attached and that the same, in all particulars, becomes the contract between the parties hereto: that both parties thereby accept and agree to the terms and conditions of said bid documents.

b. **CONTRACT**, unless otherwise noted.

1. City will furnish copies of a Contract to the successful Bidder who shall prepare attachments as required. Insurance as evidenced by a Certificate of Insurance (as required), surety bonds properly executed (as required), and Contract signed and dated.

2. The prepared documents shall be returned to the Purchasing Office within 10 days (unless otherwise noted).

3. The City will sign and date the Contract and prepare an Executive Order or Directorial Order for signature.

4. Upon approval and signature, the City will return one copy to the successful Bidder.

**22. TAXES AND TAX EXEMPTION CERTIFICATE**

22.1 The City is generally exempt from any taxes imposed by the state or federal government. A Tax Exemption Certificate will be provided as applicable.

22.2 The Water Division of the City of Lincoln is taxable per Reg. 066.14A and no exemption certificate will be issued.

**23. CITY AUDIT ADVISORY BOARD**

23.1 All parties of any City agreement shall be subject to audit pursuant to Chapter 4.66 of the Lincoln Municipal Code and shall make Available to a contract auditor, as defined therein, copies of all financial and performance related records and materials germane to the contract/order, as allowed by law.

**24. E-VERIFY**

24.1 In accordance with Neb. Rev. Stat. 4-108 through 4-114, the winning bidder agrees to register with and use a federal immigration verification system, to determine the work eligibility status of new employees performing services within the state of Nebraska. A federal immigration verification system means the electronic verification of the work authorization program of the Illegal Immigration Reform and Immigrant Responsibility Act of 1996, 8 U.S.C. 1324 a, otherwise known as the E-Verify Program, or an equivalent federal program designated by the United States Department of Homeland Security or other federal agency authorized to verify the work eligibility status of a newly hired employee pursuant to the Immigration Reform and Control Act of 1986. The winning bidder shall not discriminate against any employee or applicant for employment to be employed in the performance of this section pursuant to the requirements of state law and 8 U.S.C.A 1324b. The winning bidder shall require any subcontractor to comply with the provisions of this section. For information on the E-Verify Program, go to [www.uscis.gov/everify](http://www.uscis.gov/everify).

**Advertise 1 time  
Friday, June 20, 2014**

**City of Lincoln/Lancaster County  
Purchasing Division  
NOTICE TO BIDDERS**

Sealed bids will be received by the Purchasing Agent of the City of Lincoln/Lancaster County, Nebraska **BY ELECTRONIC BID PROCESS** until: **12:00 pm, Monday, July 7, 2014** for providing the following:

**Centennial Mall Tribute Tiles  
Bid No. 14-170**

Bidders must be registered on the City/County's E-Bid site in order to respond to the above Bid. To Register go to: [lincoln.ne.gov](http://lincoln.ne.gov) (type: e-bid - in search box, then click "Supplier Registration").

Questions concerning this bid process may be directed to City/County Purchasing at (402) 441-7416, or (402) 441-7417.



# Nebraska Resale or Exempt Sale Certificate

FORM  
13

for Sales Tax Exemption

• Read instructions on reverse side/see note below

NAME AND MAILING ADDRESS OF PURCHASER				NAME AND MAILING ADDRESS OF SELLER			
Name The City of Lincoln				Name Rixstine Recognition			
Street or Other Mailing Address 555 South 10th Street				Street or Other Mailing Address 2350 "O" Street			
City Lincoln	State NE	Zip Code 68508		City Lincoln,	State NE	Zip Code 68510	

**Check Type of Certificate**

Single Purchase     Blanket    If blanket is checked, this certificate is valid until revoked in writing by the purchaser.

I hereby certify that the purchase, lease, or rental by the above purchaser is exempt from the Nebraska sales tax for the following reason:

**Check One**     Purchase for Resale (Complete Section A)     Exempt Purchase (Complete Section B)     Contractor (Complete Section C)

### SECTION A—Nebraska Resale Certificate

Description of Item or Service Purchased

I hereby certify that the purchase, lease, or rental of from the above seller is exempt from the Nebraska sales tax as a purchase for resale, rental, or lease in the normal course of our business, either in the form or condition in which purchased, or as an ingredient or component part of other property to be resold.

I further certify that we are engaged in business as a:     Wholesaler     Retailer     Manufacturer     Lessor  
of    Description of Product Sold, Leased, or Rented

If None, State Reason

and hold Nebraska Sales Tax Permit Number    01-

or Foreign State Sales Tax Number

State

### SECTION B—Nebraska Exempt Sale Certificate

The basis for this exemption is exemption category    1    (Insert appropriate category as described on reverse of this form.)

If exemption category 2 or 5 is claimed, enter the following information:

Description of Item(s) Purchased    Intended Use of Item(s) Purchased

If exemption categories 3 or 4 are claimed, enter the Nebraska Exemption Certificate number.    05-

If exemption category 6 is claimed, seller must enter the following information and sign this form below:

Description of Item(s) Sold	Date of Seller's Original Purchase	Was Tax Paid when Purchased by Seller? <input type="checkbox"/> YES <input type="checkbox"/> NO	Was Item Depreciable? <input type="checkbox"/> YES <input type="checkbox"/> NO
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### SECTION C—For Contractors Only

**1. Purchases of Building Materials or Fixtures:**

As an Option 1 or Option 3 contractor, I hereby certify that purchases of building materials and fixtures from the above seller are exempt from Nebraska sales tax. My Nebraska Sales or Consumer's Use Tax Permit Number is:    01-

**2. Purchases Made Under Purchasing Agent Appointment on behalf of \_\_\_\_\_:** (exempt entity)

Pursuant to an **attached** Purchasing Agent Appointment and Delegation of Authority for Sales and Use Tax, Form 17, I hereby certify that purchases of building materials, and fixtures are exempt from Nebraska sales tax.

Any purchaser, or their agent, or other person who completes this certificate for any purchase which is other than for resale, lease, or rental in the regular course of the purchaser's business, or is not otherwise exempted from the sales and use tax under Neb. Rev. Stat. §§77-2701 through 77-27,135, shall in addition to any tax, interest, or penalty otherwise imposed, be subject to a penalty of \$100 or ten times the tax, whichever amount is larger, for each instance of presentation and misuse. With regard to a blanket certificate, this penalty shall apply to each purchase made during the period the blanket certificate is in effect. Under penalties of law, I declare that I am authorized to sign this certificate, and to the best of my knowledge and belief, it is correct and complete.

sign here →

Authorized Signature

Purchasing Agent

Title

7-30-14  
Date

NOTE: Sellers must keep this certificate as part of their records. DO NOT SEND TO THE NEBRASKA DEPARTMENT OF REVENUE.

Incomplete certificates cannot be accepted.

www.revenue.ne.gov, (800) 742-7474 (toll free in NE and IA), (402) 471-5729

NOTE: This form cannot be used for the WATER Division of the City of Lincoln. The WATER Division is taxable per Reg. 066.14A or applicable laws.

## INSTRUCTIONS

**WHO MAY ISSUE A RESALE CERTIFICATE.** Form 13, Section A, is to be issued by persons or organizations making purchases of property or taxable services in the **normal** course of their business for the purpose of resale either in the form or condition in which it was purchased, or as an ingredient or component part of other property.

**WHO MAY ISSUE AN EXEMPT SALE CERTIFICATE.** Form 13, Section B can only be issued by persons or organizations exempt from payment of the Nebraska sales tax by qualifying for one of the six enumerated **Categories of Exemption** (see below). Nonprofit organizations that have a 501(c) designation and are exempt from federal and state income tax are **not** automatically exempt from sales tax. Only the entities listed in the referenced regulations are exempt from paying Nebraska sales tax on their purchases when the exemption certificate is properly completed and provided to the seller. Organizations claiming a sales tax exemption may do so only on items purchased for their own use. For health care organizations, the exemption is limited to the specific level of health care they are licensed for. The exemption is not issued to the entire organization when multiple levels of health care or other activities are provided or owned by the organization. Items purchased by an exempt organization that will be resold must be supported by a properly completed Nebraska Resale Certificate, Form 13, Section A.

Indicate the category which properly reflects the basis for your exemption. Place the corresponding number in the space provided in Section B. If category 2 through 6 is the basis for exemption, you must complete the information requested in Section B.

Nebraska Sales and Use Tax Reg-1-013, Sale for Resale – Resale Certificate, and Reg-1-014, Exempt Sale Certificate, provide additional information on the proper issuance and use of this certificate. These and other regulations referred to in these instructions are available on our Web site: [www.revenue.ne.gov/legal/regs/slstaxregs](http://www.revenue.ne.gov/legal/regs/slstaxregs).

**Use Form 13E for purchases of energy sources which qualify for exemption. Use Form 13ME for purchases of mobility enhancing equipment on a motor vehicle.**

**CONTRACTORS.** Form 13, Section C, Part 1, must be completed by contractors operating under Option 1 or Option 3 to document their tax-free purchase of building materials or fixtures from their suppliers. Section C, Part 2, may be completed to exempt the purchase of building materials or fixtures pursuant to a Purchasing Agent Appointment, Form 17. See the contractor information guides on our Web site [www.revenue.ne.gov](http://www.revenue.ne.gov) for additional information.

**WHERE TO FILE.** Form 13 is given to the seller at the time of the purchase of the property or service or when sales tax is due. The certificate must be retained with the seller's records for audit purposes. Do not send to the Department of Revenue.

**SALES TAX NUMBER.** A purchaser who completes Section A and is engaged in business as a wholesaler or manufacturer is not required to provide an identification number. Out-of-state purchasers can provide their home state sales tax number. Section B does not require an identification number when exemption category 1, 2, or 5 is indicated.

**PROPERLY COMPLETED CERTIFICATE.** A purchaser must complete a certificate before issuing it to the seller. To properly complete the certificate, the purchaser must include: (1) identification of the purchaser and seller; (2) a statement whether the certificate is for a single purchase or is a blanket certificate,

(3) a statement of basis for exemption including completion of all information for the basis chosen, (4) the signature of an authorized person, and (5) the date the certificate was issued.

**PENALTIES.** Any purchaser who gives a Form 13 to a seller for any purchase which is other than for resale, lease, or rental in the **normal** course of the purchaser's business, or is not otherwise exempted from sales and use tax under the Nebraska Revenue Act, shall be subject to a penalty of \$100 or ten times the tax, whichever amount is larger, for each instance of presentation and misuse.

Any purchaser, or their agent, who fraudulently signs a Form 13 may be found guilty of a Class IV misdemeanor.

### CATEGORIES OF EXEMPTION

1. Purchases made directly by certain governmental agencies identified in Nebraska Sales and Use Tax Reg-1-012, Exemptions; Reg-1-072, United States Government and Federal Corporations; and Reg-1-093, Governmental Units, are exempt from sales tax. A list of specific governmental units are provided in the above regulations. Governmental units are not assigned exemption numbers.

Sales to the United States government, its agencies, and corporations wholly owned by the United States government are exempt from sales tax. However, sales to institutions chartered or created under federal authority, but which are not directly operated and controlled by the United States government for the benefit of the public, generally are taxable. Construction projects for federal agencies have specific requirements, see Reg-1-017 Contractors.

Purchases that are **not** exempt from Nebraska sales and use tax include, but are not limited to, governmental units of other states, sanitary and improvement districts, urban renewal authorities, rural water districts, railroad transportation safety districts, and county historical or agricultural societies.

2. Purchases when the intended use renders it exempt as set out in paragraph 012.02D of Reg-1-012, Exemptions. Complete the description of the item purchased and the intended use as required on the front of Form 13. Sellers of **repair parts** for agricultural machinery and equipment cannot accept a Form 13 to exempt such sales from tax.

3. Purchases made by organizations that have been issued a Nebraska Exempt Organization - Certificate of Exemption are exempt from sales tax. Reg-1-090, Nonprofit Organizations; Reg-1-091, Religious Organizations; and Reg-1-092, Educational Institutions, identify such organizations. These organizations will be issued a Nebraska state exemption identification number. This exemption number must be entered in Section B of the Form 13.

4. Purchases of common or contract carrier vehicles and repair and replacement parts for such vehicles.

5. Purchases of manufacturing machinery or equipment by a taxpayer engaged in business as a manufacturer for use predominantly in manufacturing. This includes the installation, repair, or maintenance of such qualified manufacturing machinery or equipment (see Revenue Ruling 01-08-2).

6. A sale that qualifies as an occasional sale, such as a sale of depreciable machinery and equipment productively used by the seller for more than one year and the seller previously paid tax on the item. The **seller** must sign and give the exemption certificate to the purchaser. The certificate must be retained by the purchaser for audit purposes (see Reg-1-014, Exempt Sale Certificate).